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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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JOINT STIPULATION AND AGREED ORDER COMPROMISING  
AND ALLOWING PROOF OF CLAIM NUMBER 26  
(Liquidity Solutions Inc)

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Liquidity Solutions Inc ("Liquidity Solutions Inc") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 26 (Liquidity Solutions Inc) (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on October 17, 2005, Sperry & Rice MFG Co LLC filed proof of claim number 26 against Delphi Corporation, which asserts an unsecured non-priority claim in the amount of \$162.00 (the "Claim").

WHEREAS, on February 15, 2007, the Debtors objected to the Claim pursuant to the Debtors' Ninth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification ("Ninth Omnibus Claims Objection") (Docket No. 6968) (the "Objection").

WHEREAS, on March 14, 2007 Liquidity Solutions filed its response to the Objection (Docket No. 7220) (the "Response").

WHEREAS, on June 29, 2006, Sperry & Rice MFG Co LLC assigned its interest in the Claim to Liquidity Solutions Inc pursuant to a Notice of Transfer (Docket No. 4408).

WHEREAS, to resolve the Objection with respect to the Claim, Delphi Automotive Systems LLC and Liquidity Solutions Inc have agreed to enter into this Stipulation.

WHEREAS, pursuant to the Stipulation, Delphi Automotive Systems LLC acknowledges and agrees that the Claim shall be allowed against Delphi Automotive Systems LLC in the amount of \$81.00.

WHEREAS, Liquidity Solutions Inc acknowledges that it has been given the opportunity to consult with counsel before executing this Stipulation and is executing such Stipulation without duress or coercion and without reliance on any representations, warranties, or commitments other than those representations, warranties, and commitments set forth in this Stipulation.

WHEREAS, Delphi Automotive Systems LLC is authorized to enter into this Stipulation either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and Liquidity Solutions Inc stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$81.00 and shall be treated as an allowed general unsecured non-priority claim against the estate of Delphi Automotive Systems LLC.
2. The Response to the Objection with respect to this Claim only shall be deemed withdrawn with prejudice.

So Ordered in New York, New York, this 11th day of January 2008

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND  
APPROVED FOR ENTRY:

/s/ John K. Lyons

John Wm. Butler, Jr.

John K. Lyons

Ron E. Meisler

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/s/ Jim Yenzer

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Debtors and Debtors-in-Possession

**TO BE COMPLETED ONLY IF THE PARTY SIGNING THIS STIPULATION IS NOT  
THE SAME PARTY WHO FILED THE RESPONSE TO THE OBJECTION:**

As referenced on page 2 of the this Stipulation, Liquidity Solutions, who filed the Response referred to on page 2 of this Stipulation, hereby consents to and authorizes the withdrawal with prejudice of the Response with respect to this Claim only.

Name of Party Who

Filed Response:: Liquidity Solutions

By: /s/ Dana Kane

Name: Dana Kane

Title: In House Counsel

Date: December 19, 2007